



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Yogesh Surati
DOCKET NO.: 11-28409.001-R-1
PARCEL NO.: 12-01-406-020-0000

The parties of record before the Property Tax Appeal Board are Yogesh Surati, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,619
IMPR.: \$27,147
TOTAL: \$33,766

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 4,728 square foot parcel of land improved with a 33-year old, multi-level, masonry, single-family dwelling containing 1,509 square feet of building area. The property is located in Chicago, Jefferson Township, Cook

County. The subject is classified as 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument the appellant submitted five equity comparables. The properties are described as 36-year old, multi-level, masonry, single-family dwellings containing 1,509 or 2,678 square foot of living area. The appellant included the assessor's web page printouts for four comparables; the printouts contain data on the 2012 and 2013 assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,766 with an improvement assessment of \$27,147 or \$17.99 per square foot of building area. In support of its contention of the correct assessment the board of review submitted four equity comparables. These properties are described as 33-year old, multi-level, masonry, single-family dwellings containing 1,509 square foot of living area. Their improvement assessments range from \$20.23 to \$23.18 per square foot of living area.

At hearing, the appellant, Mr. Surati, argued that the subject property is located on a corner lot along a busy street that see a lot of traffic and trash. He argued that the subject is assessed above the comparables submitted. However, when asked by the Board concerning the assessment figures, Mr. Surati testified that the information he had available to him off the computer was the 2012 assessment data. He argued that the comparables are located on the subject's block or one block over with the same busy street running along those comparables.

Mr. Surati argued that one comparables has an addition on the back of the improvement to create more square footage. He argued that the subject has a higher "percentage" or assessment per square foot than this comparable.

The board of review's representative, Elly Drake, argued that the board of review's comparables are located on the subject's block, are the same age and square footage as the subject, and support the subject's current assessment. She testified the objective was not to put the subject at the lowest possible assessment, but to ensure it was fairly assessed based on a range of comparable properties.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of nine equity comparables that are all similar to the subject. The Board finds the appellant failed to submit 2011 assessment figures for his comparables. In addition, the Board finds that 2012 is a reassessment year and the values from 2012 would differ from 2011. The remaining comparables had assessments from \$20.35 to \$23.18 per square foot of living area. In comparison, the subject's assessment of \$17.99 per square foot of living area falls below the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 23, 2015

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.